



# Introduction to the Indiana State Board of Accounts

Soil and Water Conservation Districts

# Agenda



- What is the State Board of Accounts
- What is required of Soil & Water Districts



# Mission Statement

## Mission

- We are dedicated to providing the citizens of the State of Indiana with complete confidence in the integrity and financial accountability of state and local government.

## Values

- Public Service
- Excellence
- Integrity
- Respect
- Efficiency
- Independence

# Gateway



Indiana Gateway for Government

gateway.ifionline.org/default.aspx

INDIANA Gateway Dashboard Report Search Download Tools Learn More

## An Open Door into Local Government Finance

Local Offstate: Login Here  
Conflict of Interest Upload Tool

Gateway collects and provides access to information about how taxes and other public dollars are budgeted and spent by Indiana's local units of government.

### Taxpayer Portal

Access all of the Gateway tools relating to individual taxpayers, such as assessed value and tax bill lookups, the referendum impact calculator and more.

#### Local Tax + Finance Dashboard

A straightforward view of key metrics of interest to all of us -- including tax rates, income, spending, employment, as well as school corporation metrics.

#### Report Search

Search reports submitted to the State of Indiana by local government units by report type, reporting unit or address.

#### Download Data

Specific data sets are available to download and import into database, spreadsheet or statistical software.

- <https://gateway.ifionline.org/default.aspx>

# Gateway Required Submissions



Monthly Uploads

Annual Uploads

Annual Financial Report

100R



# Gateway Helpdesk

- Email: [AnnualReports@sboa.IN.gov](mailto:AnnualReports@sboa.IN.gov)



## Monthly Uploads

- Bank Information
  - Reconciliation
  - Statements
  - Outstanding Checks List
- Approved Board Minutes
- Funds Ledger



## Annual Uploads

- Year End Investment Statements
- Detail of Receipt Activity
- Detail of Disbursement Activity
- Salary Ordinance
- Vendor History Report
- Funds Ledger
- Payroll History Report
- Excel Data Capture (Optional)



## Annual Financial Report

- IC 5-11-1-4
- Submit financial reports covering the full period of each year
- Separate section from monthly and annual reports



## 100-R Report

- IC 5-11-13-1
- Entails:
  - Number of employees
  - How much each employee was paid
  - Information on benefits
- Required even if there are no employees to report

# Due Dates



Monthly Uploads – 6 weeks after the end of the month

Annual Uploads - 60 days after year end (3/1)

Annual Financial Report – 60 days after year end (3/1)

100R – month of January for preceding year (1/31)



# References

## **Manual:**

<https://www.in.gov/sboa/files/Special-Districts-Manual-Chapter-9-2014.pdf>

## **Gateway Information:**

Login: <https://gateway.ifionline.org/login.aspx>

Annual Financial Report User Guide: <https://gateway.ifionline.org/userguides/AFRguide>

Form 100-R User Guide: <https://gateway.ifionline.org/userguides/100Rguide>

Monthly & Annual Upload User Guide: <https://gateway.ifionline.org/userguides/engagementguide>

## **State Examiner Directive 2018-1 (Amended 11/2020):**

[https://www.in.gov/sboa/files/Directive-2018-1-Monthly-and-Annual-Engagement-Uploads-Amended-11\\_9\\_2020.pdf](https://www.in.gov/sboa/files/Directive-2018-1-Monthly-and-Annual-Engagement-Uploads-Amended-11_9_2020.pdf)



## Contact Information

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